

### **Amendments to the Abstract**

**Please amend the abstract as follows.**

#### **ABSTRACT**

A polishing apparatus has a turntable with a polishing cloth attached thereto and a top ring for holding and pressing a workpiece to be polished against the polishing cloth under a certain pressure. The polishing apparatus also has a first dressing unit having a contact-type dresser for dressing the polishing cloth by bringing the contact-type dresser in contact with the polishing cloth, and a second dressing unit having a noncontact-type dresser for dressing the polishing cloth with a fluid jet applied therefrom to the polishing cloth. The contact-type dresser comprises a diamond dresser or ~~an~~ a SiC dresser.